

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN

In re:

HAROLD F. JUNG AND ALIA I. JUNG,

Debtors.

Case No. 1:18-bk-12211-CJF
Chapter 7

HAROLD F. JUNG,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

Case No. 1:18-ap-00052-CJF

**STIPULATION FOR ENTRY OF JUDGMENT REGARDING INCOME
TAX LIABILITIES AND DISCHARGEABILITY**

Plaintiff Harold F. Jung and defendant the United States, through their respective undersigned counsel, have resolved Jung's claims against the United States as set forth in the adversary complaint (Docket No. 1) and stipulate as follows:

1. On August 20, 2018, Jung filed the above-captioned adversary complaint requesting a determination of his 2008-2013 income tax liabilities under 11 U.S.C. § 505 and a determination of dischargeability of those same income tax liabilities.
Id.
2. On March 12, 2019, the United States answered the adversary complaint. (Docket No. 25).
3. Jung and the United States hereby agree, subject to the approval of the Court, that judgment in the above captioned adversary proceeding shall be entered as follows:

- a. Judgment shall be entered against Harold F. Jung and in favor of the United States on Count I of Jung's adversary complaint (Docket No. 1) declaring that Jung owes assessed federal income taxes for tax years 2008 through 2013 as set forth in the chart below, plus statutory interest that has and will continue to accrue:

<i>Tax Year</i>	<i>(Assessed) Unpaid Tax</i>
2008	\$ 27,917.00
2009	\$ 15,229.00
2010	\$ 55,829.00
2011	\$ 39,798.00
2012	\$ 40,783.00
2013	\$ 8,609.00
<i>Subtotal</i>	<i>\$ 188,165.00</i>

- b. Judgment shall be entered against Jung and in favor of the United States on Count II of Harold F. Jung's adversary complaint declaring that that the assessed income tax that Jung owes for tax years 2008 through 2013 as set forth above in paragraph (a) are nondischargeable pursuant to 11 U.S.C. § 523(a)(1)(C);
- c. Judgment shall be entered in favor of Harold F. Jung and against the United States on Count II of Jung's adversary complaint declaring that the penalties assessed against him for tax years 2008-2013 are dischargeable.
- d. Harold F. Jung consents to entry of a money judgment regarding the assessed income taxes in the amounts set forth above in paragraph (a), plus statutory interest that has accrued and will continue to accrue thereon, in a subsequent suit to be filed by the United States in the United States District

Court for the Western District of Wisconsin, with said judgment including a provision that the assessed income tax liabilities against Harold F. Jung for tax years 2008-2013 are nondischargeable under 11 U.S.C. § 523(a)(1)(C).

- e. The parties shall bear their own respective fees and costs including attorneys' fees and expenses incurred in this adversary proceeding.

Dated: November 14, 2019

Respectfully submitted,

SCOTT C. BLADER
United States Attorney

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CERTIFICATE OF SERVICE

I hereby certify that on November 14, 2019, I electronically filed the STIPULATION OF FOR ENTRY OF JUDGMENT REGARDING INCOME TAX LIABILITIES AND DISCHARGEABILITY with the Clerk of Court using the CM/ECF system, which will notify the following:

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